

EXHIBIT 3

United States District Court – District of Massachusetts

If You Made a Co-Payment Through Medicare Part B For Any of the Bristol-Myers Squibb Drugs Listed Below

A Class Action Lawsuit May Affect Your Rights.

This notice is sent by lawyers for a Class of plaintiffs suing Bristol-Myers Squibb Company. You are not being sued and you do not have to join this lawsuit against Bristol-Myers Squibb Company unless you want to.

- ® A lawsuit claims that Bristol-Myers Squibb Company and its former subsidiary Oncology Therapeutics Network Corporation (together, “BMS”) caused trade publications to report false and inflated average wholesale prices (“AWP”) for certain types of cancer drugs. The reported AWP’s were used to set prescription drug prices that were paid to doctors under Medicare Part “B”. The lawsuit asks the Court to award money damages to the Medicare Part B beneficiaries who made co-payments for the drugs and who did not have insurance or other reimbursement for their co-payment.
- ® The Court has said that the lawsuit can go forward on behalf of a “Class” or group of people that made the Medicare Part B co-payment only for certain BMS drugs (“Covered Drugs”), namely **Blenoxane, Cytosan, Etopophos, Paraplatin, Rubex, Taxol, or VePesid**.
- ® BMS denies that it has done anything wrong and has moved for “summary judgment” from the Court on the claims against it. If the Court grants judgment in favor of BMS, the case will be over. If not, the case will proceed to trial which is currently scheduled for November __, 2006.

This Notice explains what your rights and choices *You must make a choice by ____, 2006 whether to join the lawsuit or to exclude yourself Please read all of this Notice carefully.*

A SUMMARY OF YOUR RIGHTS AND CHOICES:

You May:	[REVERSE ORDER OF “EXCLUDE” AND “APPEAR”]	Due Date
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Questions? Call toll free 1-800-000-0000, or visit www.AWPlitigation.net.

Do Nothing	<i>Stay in the lawsuit and wait for the result.</i> By doing nothing, your potential claim rises or falls with that of the class. You keep the possibility of getting money that could come from a trial or a settlement, but if the class loses, you also lose.	
Exclude Yourself	<i>Get out of the Class.</i> You can write and ask to get out of the lawsuit. If any money or benefits are awarded later in a trial or settlement, you can't get these benefits, but you keep the right to sue the drug companies on your own even if the class loses See Questions __ and __.	<u>Postmarked</u> <u>by</u> <<date>>
Appear In The Lawsuit	<i>Participate in the lawsuit on your own or through a lawyer.</i> If you don't exclude yourself, you can appear and speak in the lawsuit on your own or through your own lawyer. (Class Counsel has been appointed to represent you at no cost.) See Questions __ and __.	

Questions? Call toll free 1-800-000-0000, or visit www.AWPlitigation.net.

BASIC INFORMATION

1. Why did I get this Notice?

A lawsuit has been filed against BMS on behalf of Medicare Part B beneficiaries who made the co-payment and had no insurance or reimbursement for that co-payment on one or more of the drugs – called “Covered Drugs” – see Chart at Question ___. You received this Notice because you were enrolled in Medicare Part B between either January 1, 1991 and December 31, 2005 and may have received treatment with one of the Covered Drugs.

You have legal rights and choices to make before Court either decides in favor of BMS without a trial or holds a trial on the claims against BMS. You must make your choice on or before _____ 2006.

This Notice explains:

- What the lawsuit is about, and why it is a class action lawsuit.
- What the lawsuit claims and what BMS says about the claims.
- Who is affected by the lawsuit.
- Who represents you in the lawsuit.
- What your legal rights and choices are
- How and by when you need to act.

2. What is this lawsuit about?

BMS reports to drug industry trade publications a list price at which it sells drugs to wholesalers. These trade publications in turn apply a mark-up factor to the list price to create each drug's average wholesale price, which is called the drug's AWP. For many years, the published AWP of a drug was used by Medicare Part B to determine how much the Medicare program should pay doctors for the cancer drugs they administered to patients. The lawsuit claims that Medicare Part B, and any beneficiaries who made co-payments under the program, paid more than they should have paid for the BMS Covered Drugs because BMS allegedly caused the trade publications to publish false and inflated AWP's on its drugs.

The Court in charge of the lawsuit is the United States District Court for the District of Massachusetts. The name of the lawsuit is *In re: Pharmaceutical Industry Average Wholesale Price Litigation*, Docket No. 01-CV-12257-PBS. The people who sued are called the Plaintiffs. BMS is the defendant.

3. Why is this a class action?

In a class action lawsuit, one or more people called “class representatives” sue on behalf of people who have similar claims. The people together are a “class” or “class members.” The court must determine if it will allow the lawsuit to proceed as a class action. If it does, a motion for summary judgment or trial of the claims then decides the lawsuit for everyone in the class. The Court in this lawsuit decided it could be a class action because there are thousands of people that are affected, and one lawsuit would be better than many individual

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lawsuits.

THE CLAIMS IN THE LAWSUIT

4. What does the lawsuit claim?

The lawsuit claims that BMS violated various state consumer protection laws because it allegedly provided false and inflated information on the Covered Drugs to the industry publications with the knowledge that Medicare Part B used the published AWP's to determine the doctors' payments for those drugs. The lawsuit says that as a result of the inflated AWP's, anyone who was (a) a Medicare Part B beneficiary (b) during the Class period; and who (c) made a co-payment that was not reimbursed on (d) one of the BMS Covered Drug paid more than he or she should have. The lawsuit asks the Court to award money damages to those people.

5. What does the BMS say about the lawsuit?

BMS says that it always reported true and correct prices on its cancer drugs. BMS also says that Medicare Part B decided to pay doctors based on AWP's for a reason: the AWP's allowed the doctors to make a profit over and above the price that they had to pay to buy the drugs from BMS. According to BMS, the alleged AWP "inflation" is really just the profit that Medicare purposely wanted doctors to make so that they would be willing to treat Medicare Part B patients as well as a private patient.

6. Has the Court decided who is right in the lawsuit?

No. The Court hasn't decided who is right in the lawsuit yet. Much more must occur before the Court holds a trial including notifying Class Members. By deciding now that the lawsuit can continue as a class action, the Court isn't saying who will win.

WHAT ARE THE CLASSES AND WHO ARE CLASS MEMBERS?

To know if you're affected by this lawsuit, you first should determine if you're a member of the Class.

7. Am I part of the Class?

You're a member of the Medicare Part B Class and part of this lawsuit if you are a resident of any state in the U.S. (except the states listed below), and between January 1, 1991 and January 1, 2005, you paid (or are currently obligated to pay) a co-payment under Medicare Part B for any of the BMS Covered Drugs: Blenoxane, Cytosan, Etopophos, Paraplatin, Rubex, Taxol or Vepesid. A chart of the BMS Covered Drugs and some of their indications appears below.

You are not a member of the Medicare Part B Class if you resided in Alabama, Alaska, Georgia, Iowa, Kentucky, Louisiana, Mississippi, Montana or Virginia at the time you made the co-payment. The Court excluded persons residing in these states from the Medicare Part B Class because those states' consumer protection laws don't allow class actions.

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You are also not part of the Medicare Part B Class if:

- (a) You were fully reimbursed for the co-payment you made (for example, your MediGap or other private insurer reimbursed you the full amount); *or*
- (b) Your co-payment was a flat amount instead of a percentage of the total charge (for example, your MediGap or other private insurer paid for all of the co-payment except for a flat amount such as \$10 or \$20 that you had to pay). If your co-payment is a set dollar amount and does not differ with the price of the drug, your co-payment is a flat co-payment and not a percentage co-payment and you are not a member of the class.

8. How do I know if my co-payment was under Medicare Part B?

If you are 65 or older, or are younger than 65 but receive social security benefits because of a disability, you are entitled to Medicare benefits. Medicare Part A is the primary coverage for your health care costs when you are admitted as a patient in a hospital, and enrollment is generally automatic at age 65.

Medicare Part B helps to pay primarily for outpatient services such as care given in your doctor's office, outpatient hospital care, and physical therapy. Medicare Part B also has a limited drug benefit. For drugs that are covered under Part B, Medicare pays 80% of the drug cost, and you are responsible for paying the other 20% (which is your co-payment).

Generally, the drugs covered under Medicare Part B are ones that are administered by your doctor, such as cancer treatment drugs that are given through injections or an IV. But Part B also covers some drugs that are self-administered (ones that you take yourself). BMS manufactured tablet forms of Cytosin and capsule forms of Vepesid.

Like Part A, Medicare Part B coverage is also automatic, but you have the option to decline it. You pay a monthly premium for Medicare Part B coverage (which is typically deducted from your social security check). You can tell if you're enrolled in Medicare Part B by looking at your Medicare insurance card. It will say if you are enrolled in Part B.

If you took one of the Covered Drugs when you were an inpatient in the hospital, you did not make a co-payment under Medicare Part B. However, if a Covered Drug was prescribed or administered by your doctor as a part of an outpatient treatment at a clinic, and you are enrolled in Medicare Part B, you may have been billed a co-payment of 20% of the drug cost if Medicare is your primary payer.

For the vast majority of people enrolled in Medicare, Medicare is the primary payer. Medicare is your secondary payer only if: (a) you or your spouse have continued to work after age 65 and have accepted the employer's health care insurance, or (b) you are a disabled person under 65 and have large group health plan coverage through your current job or the job of a family member. Unless either of these situations applies to you, your co-payment for a Covered Drug would have been under Medicare Part B.

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WHAT ARE THE COVERED DRUGS?

Bristol-Myers Squibb Group

Bristol-Myers Squibb and, Oncology Therapeutics Network

Drug Name	Treatment	Dosages
Blenoxane	Cancer of cervix and uterus, head and neck, or testicle and penile cancer; Hodgkin's disease	<u>Powder for Injection</u> : 15 Unit Vial; 30 Unit Vial
Cytosan	Cancer (primarily breast, ovarian); Leukemia; Nephrotic syndrome (kidney disease)	<u>Injection</u> : 100mg; 200 mg; 500mg; 1gm; 1x2gm; <u>Lyophilized Injection</u> : 100mg; 200mg; 500mg <u>Powder for Injection</u> : 500mg; 1gm; 2gm <u>Tablets</u> : 25mg; 50 mg
Etopophos	Lung and testicular cancer; Cancer of the lymph glands; Leukemia	<u>Powder for Injection</u> : 100mg
Paraplatin	Ovarian cancer	<u>Powder for Injection</u> : 50mg; 150mg; 450mg
Rubex	Ovarian and breast cancer; Cancers of the bone, stomach, lung, bladder and thyroid; Leukemia	<u>Powder for Injection</u> : 10mg; 50mg; 100mg <u>Powder for Injection (Under Immunex label)</u> : 10mg; 50mg; 100mg
Taxol	Ovarian and breast cancer; Lung cancer; Kaposi's sarcoma	<u>Injection</u> : 30mg; 30mg/5ml; 300mg/50ml <u>Injection Solution</u> : 100mg; 100mg/16.7ml
VePesid	Testicular cancer; Small cell lung cancer	<u>Injection Solution</u> : 100mg; 150mg; 500mg; 1gm <u>Capsules</u> : 500mg

There may be other dosage amounts and forms for some of these drugs in this litigation that are not included.

Please carefully review the list of Covered Drugs. If your doctor gave you or prescribed one or more of these drugs in the listed forms and dosages during the time periods listed you might be a member of the Class.

Questions? Call toll free 1-800-000-0000, or visit www.AWPlitigation.net.

YOUR RIGHTS – GETTING OUT OF THE CLASS ACTION

9. Can I get out of the lawsuit and the Class?

If you want to keep the right to sue the Defendants about the same claims on your own, you must take steps to get out of the Class. This is called excluding yourself. By excluding yourself, you keep the right to file your own lawsuit or join another lawsuit against the Defendants about the claims in this lawsuit.

10. How do I exclude myself from the Classes?

To exclude yourself, you must send a letter signed by you that includes all of the following:

- Your name, address, and telephone number;
- The name and number of the lawsuit: *In re: Pharmaceutical Industry Average Wholesale Price Litigation*, Docket No. 01-CV-12257-PBS;
- If you have hired your own lawyer, the name, address, and telephone number of your lawyer; and
- A statement that you want to be excluded from the Class.

Your exclusion letter must be mailed first class, postmarked on or before **Day, Month, Year**, to:

AWP Litigation Administrator
P.O. Box xxx
City, State Zip code

Please remember that you can't exclude yourself by phone or by sending an email.

11. If I exclude myself, can I get any money or benefits from the lawsuit?

No. If you exclude yourself from the Class, you will not get money or benefits if any are obtained from a settlement or trial of the lawsuit involving the remaining Defendants. If you exclude yourself, you're no longer part of the Class, and nothing that happens in the lawsuit affects you. But you may be able to sue or be part of a different lawsuit against the Defendants about the claims in this case.

Questions? Call toll free 1-800-000-0000, or visit www.AWPlitigation.net.

YOUR RIGHTS – APPEARING IN THE LAWSUIT

12. Can I appear or speak in this lawsuit?

As long as you don't exclude yourself, you can (but do not have to) participate and speak for yourself in this lawsuit through your own lawyer. This is called making an appearance. Remember that you may have to pay for the lawyer yourself. If you appear in the lawsuit, you are still a member of the Class and can share in any benefits the Class might receive as a result of settlement or a trial.

13. How do I appear in this lawsuit?

If you want your own lawyer instead of Class Counsel to participate or speak for you in this lawsuit, your lawyer must give the Court a paper that is called a Notice of Appearance. The Notice of Appearance should include the name and number of the lawsuit, and state that you wish to enter an appearance in the lawsuit.

The Notice of Appearance must be filed with the Court at the following address:

Clerk of Court
John Joseph Moakley U.S. Courthouse
1 Courthouse Way, Suite 2300
Boston, Massachusetts 02210

Your Notice of Appearance should be filed with the Court on or before

IF YOU DO NOTHING

14. What happens if I don't do anything at all?

If you do nothing, you stay in the Class and will be represented by Class Counsel. You also keep the possibility of getting money or benefits from the lawsuit or of being unable to ever recover if the Class loses. By staying in the Class, all of the Court's orders in the lawsuit will apply to you, including any decision on the trial. Please remember that staying in the Class means you can't sue the Defendants yourself about any of the claims in this lawsuit.

THE LAWYERS REPRESENTING YOU

15. Do I have a lawyer in this lawsuit?

Yes. The Court has appointed the following law firms to represent you and other Class Members:

Hagens Berman Sobol Shapiro LLP
www.hagens-berman.com
1301 Fifth Avenue, Suite 2900
Seattle, WA 98101

and

One Main Street, 4th Floor

Spector Roseman & Kodroff, PC
www.srk-law.com
1818 Market Street, Suite 2500
Philadelphia, PA 19103

Wexler Toriseva Wallace LLP

Questions? Call toll free 1-800-000-0000, or visit www.AWPlitigation.net.

Cambridge, MA 02142

Mark H. Edelson
Edelson & Associates LLC
45 West Court Street
Doylestown, PA 18901

www.wtwlaw.us

One North LaSalle St., Suite 2000
Chicago, IL 60602

Kline & Specter, PC
www.klinespecter.com
The Nineteenth Floor
1525 Locust Street
Philadelphia, PA 19102

These lawyers are called Class Counsel. You won't be charged for these lawyers. More information about Class Counsel and their experience is available at the Web sites listed above.

16. Who pays the lawyers and how much will they be paid?

If Class Counsel obtains money or benefits for the Class through a settlement or a successful trial, they will ask the Court for payment of attorneys' fees and expenses out of the total amount of money and benefits obtained. The Court must approve the amount of attorneys' fees and expenses. If Class Counsel doesn't obtain any money or benefits for the Class, they won't receive or ask to receive any attorneys' fees or reimbursement of expenses.

17. Should I get my own lawyer?

You don't need to hire your own lawyer because Class Counsel works for you. But, if you want your own lawyer to speak for you or appear in Court, you must file a Notice of Appearance (*see* Question 16 to find out how to submit a Notice of Appearance). If you hire a lawyer to appear for you in the lawsuit, you will have to pay the lawyer yourself

Questions? Call toll free 1-800-000-0000, or visit www.AWPlitigation.net.

GETTING MORE INFORMATION

18. Are more details and information available?

This Notice is just a summary of the lawsuit. More details are in the Complaint filed by Class Counsel, and the other legal documents that have been filed with the Court in this lawsuit. You can look at and copy these legal documents at any time during regular office hours at the Office of the Clerk of Court, John Joseph Moakley U.S. Courthouse, 1 Courthouse Way, Suite 2300, Boston, Massachusetts 02210. Copies of some of the important documents, like the Complaint are also available on-line at www.AWPlitigation.net.

In addition, if you have any questions about the lawsuit or this Notice, you may:

- Visit the AWP Litigation Web site at www.AWPitigation.net
- Call toll free 1-xxx-xxx-xxxx (hearing impaired call 1-yyy-yyy-yyyy)
- Write to: AWP Litigation Administrator, PO Box xxxx, City, State Zip code.

Questions? Call toll free 1-800-000-0000, or visit www.AWPlitigation.net.